# Melcome

Neighborhood Assistance Program (NAP)

# Program Purpose

- Established in 1981 by the Virginia General Assembly.
- Works to encourage businesses, trusts or individuals to donate directly to NAP approved 501(c) (3) or 501(c) (4) non-profit organizations.
- The NAP organization's primary function is providing services to a low-income person.

# Allocation Process

- •\$17 million in tax credits
  - \$8 million for general human services organizations
    - ✓ Administered by the Virginia Department of Social Services (VDSS)
  - \$9 million for education organizations
    - ✓ Administered by the Department of Education (DOE)
- Organizations are approved for 12-months
   (July 1<sup>st</sup> June 30<sup>th)</sup>

# Applicants

- VDSS received 332 applications.
- Over \$41 million in tax credits requested.
- 329 organizations received an allocation of tax credits totaling \$7,993,300.
- 22 new applicants; 21 received an allocation of tax credits

# Allocation

- Depending on the number of years in the program, the allocation for previous participants is based on the average number of tax credits used over a maximum of four years; a minimum of \$6,390 or the amount requested, whichever is less.
- New organizations received a maximum of \$4,800 in tax credits.

## Request For Additional Tax Credits

## VDSS allocates the available \$8 million in tax credits on July 1.

- Organizations may request additional tax credits after receiving donations that uses 75% of their initial allocation by sending an email to NAP@dss.virginia.gov. (A pledge does not count toward the 75% usage.)
  - Attach a copy of the supporting documentation to verify the 75% usage.
  - Limit the request to a maximum of \$10,000.
    - ✓ Only one request may be on file at any given time.
    - ✓ The request will be placed on a waiting list.
    - ✓ Tax credits will be reallocated on a first-come basis **IF** they become available.

## Request For Additional Tax Credits

- Send an email to VDSS to release unused tax credits.
  - Released tax credits will be reallocated to other NAP organizations that are on the waiting list.

# How the Program Works

- The donor makes a qualifying donation directly to the NAP organization and is offered NAP tax credits.
- The donor receives a NAP tax credit certificate.
- The donor claims NAP tax credits on their Virginia income tax return.

# Program Rules and Regulations Neighborhood Assistance Program

# Program Rules

•All donations must be made **directly** to the approved NAP organization with no strings attached and without any conditions or expectation of monetary or other benefits from the NAP organization.

 Discounted property, partial donations, or bargain sales are not allowable for NAP tax credits.

## **Donation Limits**

#### **Business or Trust Donor**

- Minimum donation amount must be at least \$616
- No maximum tax credit limit

### **Individual Donor**

- Minimum donation amount must be at least \$500
- Maximum donation value for tax credits is \$125,000, per individual, per calendar year.

- Tax credits may be offered up to maximum of 65% of the value of the donation.
  - The donor must agree in writing if they are accepting a tax credit for less than 65% of the value of the donation.
- Five year carry forward
  - NAP tax credits for the current year are utilized first prior to using credits that have been carried forward from a preceding taxable year.

# Qualifying Types of Donations

### Business

- Cash
- Stock
- Merchandise
- Real Estate
- Rent Lease of Organization's Facility
- Professional Services
- Contracting Services
- Health Care Services
- Pharmaceutical Services
- Mediation Services
- Physician Specialist Services

#### Trust Donor

- Cash
- Stock
- Merchandise
- Real Estate
- Rent Lease of Organization's Facility

### Individual Donor

- Cash
- Marketable Securities

#### **Professional Services**

Accounting
Actuarial Services

Actuarial Services

Architecture

**Land Surveying** 

Law

Dentistry

Medicine

Optometry

Pharmacy

**Professional Engineering** 

Veterinarian

### **Contracting Services**

A business firm licensed by the Commonwealth of Virginia as a contractor may be eligible to receive tax credits for providing contracting services.

Development Construction Renovation Repair

\* Of organization's facility or homes of organization's clients.

Tax Credits are issued to the business donating the service.

#### **Professional Services**

Accounting

**Actuarial Services** 

Architecture

**Land Surveying** 

Law

Dentistry

Medicine

**Optometry** 

Pharmacy

**Professional Engineering** 

Veterinarian

- For time spent by the proprietor or partner, the hourly rate is the reasonable customary rate not to exceed \$125.
- For time spent by an employee of the company, the hourly rate is equal to the salary the employee is paid (excludes overhead & fringe benefits).

### **Contracting Services**

A business firm licensed by the Commonwealth of Virginia as a contractor may be eligible to receive tax credits for providing contracting services.

Development Construction Renovation Repair

Of organization's facility or homes of organization's clients.

- For time spent by the proprietor or partner, the hourly rate is the reasonable customary rate not to exceed \$50.
- For time spent by an employee of the company, the hourly rate is equal to the salary the employee is paid (excludes overhead & fringe benefits).

#### **Health Care Services**

Healthcare professionals providing services, without charge, to clients of a NAP organization with an onsite health care clinic.

**Physicians** 

**Nurse Practitioners** 

**Pharmacists** 

**Physician Assistants** 

**Dentists** 

**Optometrists** 

Chiropractors

**Dental Hygienists** 

Nurses

**Professional Counselors** 

**Clinical Social Workers** 

**Physical Therapists** 

Clinical Psychologist

**Marriage & Family Therapists** 

#### **Pharmaceutical Services**

#### **Mediation Services**

### **Physician Specialist Services**

A Pharmacist may be eligible to receive tax credits for donating services to 501 (c) (3) non-profit organizations at the direction of an approved NAP organization.

A Mediator certified by the Judicial Council of Virginia may be eligible to receive tax credits for donating services at the direction of an approved neighborhood organization that provides court-referred mediation services.

A Physician Specialist who donates specialty medical services to a patient <u>referred from an approved</u> <u>neighborhood organization whose sole purpose is to provide specialty medical referral services to patients of participating clinics or federally qualified health centers.</u>

Tax Credits are issued to the individual donating the service.

#### **Health Care Services**

Healthcare professionals providing services, without charge, to clients of a NAP organization with an onsite health care clinic.

Physicians
Nurse Practitioners
Pharmacists
Physician Assistants
Dentists
Optometrists
Chiropractors
Dental Hygienists
Nurses
Professional Counselors
Clinical Social Workers
Physical Therapists
Clinical Psychologist

Marriage & Family Therapists

#### **Pharmaceutical Services**

**Mediation Services** 

#### **Physician Specialist Services**

A Pharmacist may be eligible to receive tax credits for donating services to 501 (c) (3) non-profit organizations at the direction of an approved NAP organization.

A Mediator certified by the Judicial Council of Virginia may be eligible to receive tax credits for donating services at the direction of an approved neighborhood organization that provides court-referred mediation services.

A Physician Specialist who donates specialty medical services to a patient <u>referred from an approved neighborhood organization whose sole purpose is to provide specialty medical referral services to patients of participating clinics or federally qualified health centers.</u>

For time spent by the healthcare professional, pharmacist, mediator or physician specialist the value shall be the reasonable hourly rate not to exceed \$125.

## Value of Stock/ Marketable Securities

- The value of stock/marketable securities is the fair market value (the number of shares times the average of the high and low prices, or the mean price per share) on the date of transfer to the NAP organization.
- The date of the donation is the date the stock was transferred from the donor's account to the NAP organization's account.

# Donated Merchandise

## **Business or Trust Donor**

# Merchandise/Goods donated to be used by the NAP organization

- The value must be determined in accordance with IRS Standards (Publication 561)
  - The value of donated inventory items is the actual book cost of the items, less any depreciated amount.

# Donated Merchandise

## **Business or Trust Donor**

# Merchandise/Goods donated to be sold, auctioned or raffled (excludes vehicles)

- The donation value is the LESSER of the actual book cost of the item
   OR the actual proceeds received by the NAP organization.
  - The date of the donation is the date proceeds are received.

# Rent/Lease Agreement

## **Business or Trust Donor**

## Rent/Lease of the NAP organization's facility

- The donating business or trust must own the property.
  - The Rent/Lease Agreement must include:
    - ✓ Name of property owner as listed on the recorded deed
    - ✓ Name of NAP organization
    - ✓ Time period donated
    - ✓ Square footage
    - Rental rate by square footage based on comparable rate for area
  - The donation of the NAP organization's facility must be for a <u>minimum of six</u> <u>months; July – December or January – June.</u>

# Real Estate

## **Business or Trust Donor**

- The donating business or trust must own the property.
  - A copy of current appraisal by licensed appraiser must be submitted to VDSS.
  - A copy of the recorded deed of transfer must be submitted to VDSS.

# General Program Tips

NAP tax credits are best used to generate new donations or increase the size of donations.

• Making a donation does not automatically qualify a donor for tax credits.

It may be helpful to explain the impact tax credits have on a donor's income tax.

VA Gross Income	\$72,000	VA Gross Income	\$50,000
VA Taxable Income	\$62,770	VA Taxable Income	\$40,160
Tax Liability	\$3,351	Tax Liability	\$2,051
/			

VA Gross Income	\$72,000
VA Taxable Income	\$62,770
Tax Liability	\$3,351
NAP Credit	\$1,300
Adjusted Tax Liability	\$2,051

## Household #1



## Household #2



## Household #3



\$2,000 Donation \$1,300 Tax Credit

# Completing Forms and Documents Neighborhood Assistance Program

## Contribution Notification Forms (CNF)

### There are six types of CNFs

- CNF-A: Business Donations
- CNF-B: Health Care Services
- CNF-C: Professional Services
- CNF-D: Contracting Services
- CNF-E: Individual or Trust Donations
- CNF-H: Pharmaceutical, Mediation or Physician

**Specialist Services** 

## CNF-E - Individual or Trust Donations

- Individual donations of cash or marketable securities.
- Trust Donations of cash, stock, merchandise, real estate or rent lease of the organization's facility.

#### NEIGHDUKHUUU ASSISTANCE PKUGKAM CONTRIBUTION NOTIFICATION FORM E (CNF-E)

PART I: TO BE COMPLETED BY DONOR (TYPE or PRINT	ONLY)	
Tax ID # (Provide only one SSN or EIN):	SSN: EIN: Use Fed. I.D. for Trust. if applicable	
Is the donation from a Trust?	YesNo	
3. Name of Trust, if applicable:		
	MrMsDr. (check one)	
Name of Trustee, if applicable: (use one name only)		
4. Ivalile of Trustee, if applicable, (use one name only)	Mr Ms Mrs Dr. (check one)	
<ol> <li>Name of Individual: (Provide the legal name of the donor associated with Tax ID # if the name is not listed above):</li> </ol>	_	
Street:	-	
6. Mailing Address: City, State, Zip:		
7. Telephone Number With Area Code:		
8. Type of Donation for an Individual:		
**	Cash Marketable Securities	
Each donation type requires a separate CNF and each for	orm must meet the minimum requirement of \$500.	
	Cash Stock Merchandise Real Estate	
9. Type of Donation for a Trust:	Rent/Lease of the Organization's Facility	
Each donation type requires a separate CNF and each for		
	First Donation Date: (mm/dd/yyyy)	
	Last Donation Date: (mm/dd/yyyy)	
10. Date(s) of Donation:	If multiple donations are attached, enter the first and last date of donation.	
A separate form must be completed for donations made	between July 1 and December 31 or between January 1 and June 30.	
	\$	
<ol> <li>Value of Donation: (minus any goods or services received in return for the donation)</li> </ol>	The minimum donation value must be at least \$500, but no more than \$125,000 in a taxable year for an individual or \$816 for a trust.	
If line 11, is less than the amount listed on the check, charge, etc. enter the FMV of any goods or services that were received.	\$ Write zero (0) if no goods or services were received.	
	%	
13. Percent of Tax Credit offered:	The maximum allowable tax credit equals 65%.	
The donor must complete a Tax Credit Percentage Agre donation.	ement form if accepting tax credits for less than 65 percent of the value of the	
PART II: CERTIFICATION BY DONOR		
I certify that the above information is accurate and describes a donation made to the Neighborhood Assistance Organization. I understand that if I falsify information, I may be subject to penalties prescribed by the Virginia Departments of Taxation and Social Services. I understand the information listed above is shared with the Virginia Department of Taxation and the Department of Education to track tax credits issued under the Neighborhood Assistance Tax Act. Please sign, date, and return this form to the NAP organization for completion. A tax credit certificate will be mailed to you from the Virginia Department of Social Services.		
Date	Signature of Donor	
PART III: TO BE COMPLETED BY THE NAP ORGANIZ  Licertify that the above individual or trust has made the don:	ZATION (TYPE or PRINT ONLY) ation indicated above to this organization and I have documentation supporting the	
	subject to penalties prescribed by the Virginia Departments of Taxation and Social	

## Business Donations – CNF-A

### **Donations include:**

- Cash
- Stock
- Merchandise/Goods
- Real Estate
- Rent/Lease Of the Organization's Facility

#### CONTRIBUTION NOTIFICATION FORM A (CNF-A)

July 1, 2020 - June 30, 2021

To be used for all Business donations of cash, stock, merchandise, real estate or rent/lease of the organization's facility PART I: TO BE COMPLETED BY DONOR (TYPE or PRINT ONLY)

Tax ID #: (Provide only one SSN or EIN #)		A Sole Proprietor must file IRS Schedule C or F for a
Name of Donating Business: (Provide the legal name of the business associated with Tax ID #)		
Halife of the basiless associated with Fax ID #)	Mr Ms M	rs Dr. (check one)
3 Contact Person: (Full Name)	1_	
~ .	_	
Street: 4. Mailing Address: City, State, Zip:	_	
5. Telephone Number with Area Code:		
<ol><li>Business Type: (Refer to the instructions on the back of the form)</li></ol>		
	CorporationS-CorpLLC	LP _LLPPLCPLLCPC
7. Business Structure:	PAPartnershipSole Pro	oprietor (Sole Proprietor must file IRS Schedule C or F)
	Cash Stock	Merchandise Real Estate
8. Donation Type:	Rent/Lease of the organization	n's facility
Each donation type requires a separate CNF and each f		
The value of merchandise donated to be sold, auctioned NAP organization. Exception for vehicles. (Refer to inst		ok cost of the item of the proceeds received by the
	First Donation Date: (mm/dd/yyyy)	_
	Last Donation Date: (mm/dd/yyyy)	
Date(s) of Donation:	if multiple donations are attached, o	enter the first date and last date of donation.
Value of Donation: (minus any goods or services received in return for the donation)	S The minimum donation value must	be at least \$616.
<ol> <li>If line 10, is less than the amount listed on the check, charge, etc. enter the FMV of any goods or</li> </ol>	s	
services that were received.	Write zero (0) if no goods or service	es were received.
12. Percent of Tax Credit Offered:	% The maximum allowable tax credit	countries 859/
The donor must complete a Tax Credit Percentage A		
donation.	to a second seco	
NOTE: Determining the effect of making a donation for donation or when tax-related questions occur, donors ar		
PART II: CERTIFICATION BY DONOR		
I certify that the value of the donation was determined in the above information is accurate and describes a dona information. I may be subject to penalties prescribed by above is shared with the Virginia Department of Taxatio Assistance Tax Act. Please sign, date, and return this f the Virginia Department of Social Services.	tion made to the Neighborhood Assista the Virginia Departments of Taxation a n and the Department of Education to t	ance Organization. I understand that if I falsify and Social Services. I understand the information listed track tax credits issued under the Neighborhood
Date	Signature of Busine	ess Designee
PART III: TO BE COMPLETED BY THE NAP ORGANI		
I certify that the above business has made the donation donation. Lunderstand that if I falsify information. I ma		and I have documentation supporting the value of the the Virginia Departments of Taxation and Social
Services.		
	levo	Project ID # as listed on the Certificate of Approval
Services.	oval	Project ID # as listed on the Certificate of Approval Telephone Number (Include Area Code)
Services.  Organization Name as listed on the Certificate of Appr		

#### Credit Card Authorization Form

## Virginia Department of Social Services (VDSS) Neighborhood Assistance Program

#### Tax Credit Percentage Agreement Form

#### Beginning with Donations made on or after January 1, 2015

Under §§ 58.1-439.21 and 58.1-439.24 of the *Code of Virginia*, individual and business firm donors may, by written agreement, accept a lesser tax credit percentage from a neighborhood organization for any otherwise qualified donation the donor has made.

The donor must complete the table below if accepting a reduced Neighborhood Assistance Tax Credit percentage. This form must be submitted with the Contribution Notification Form (CNF) to the Department of Social Services in order to be issued a tax credit for a reduced percentage. The Department will <u>not</u> approve a tax credit for a reduced percentage without a copy of this agreement form.

Donor's Name:		
		on
Organization that received the donation:		
Enter the donation value as reported on CNF:	\$	S
Enter the Reduced Tax Credit Percentage		Ĵ
(Example: for a 50% tax credit, enter .50):	%	
Tax credit amount:	\$	

I, the above donor, certify that I agree to the reduced tax credit percentage provided above and that the above donation value and tax credit amount are accurate. I understand that this information will be shared with the Department of Taxation and the Department of Education for purposes of administering the Neighborhood Assistance Act Tax Credit program, and that failure to provide this information may limit my ability to claim the tax credit. I understand that if I falsify information, I may be subject to penalties prescribed by the Virginia Department of Taxation.

Date Printed Name Signature

## Supporting Documentation

 An invoice listing all of the merchandise donated and the business cost of each item as defined in IRS Publication 561.

Also include a copy of:

- Certification of Donation Value form
- Certification of Proceeds Received form, if the merchandise is sold, auctioned or raffled.
- A copy of the appraisal & recorded deed for donated real estate.
- A copy of the Rent/Lease agreement for donated lease of the organization's facility.

### VIRGINIA DEPARTMENT OF SOCIAL SERVICES (VDSS) NEIGHBORHOOD ASSISTANCE PROGRAM

#### CERTIFICATION OF DONATION VALUE

Required for all donations of merchandise

Inventory items being donated must be valued at the **lesser** of their fair market value (FMV), **minus** any gain that would have been realized if the item had been sold at its FMV on the date of the donation or its cost basis. **Items must be owned by the donor business**.

If the donated item has been fully expensed or depreciated by the business, the cost basis is zero and not eligible for a NAP tax credit. If the item has been partially expensed, the value would be the remaining cost basis.

#### DONOR CERTIFICATION:

I certify that the donated item(s) is \$	valued at my current actual cost basis (book cost) of
A deduction for all manufacturer reabove amount.	ebates on new vehicles (if applicable) is included in the
	T
Name of Business:	
Name and Title of Business Designee:	
Name of NAP Organization:	
Date	Signature of Business Designee

This form and a detailed list of the donated goods, including itemized cost basis value, must be attached to Contribution Notification Form A (CNF-A).

## **Health Care Services – CNF-B**

The NAP organization must operate an on-site health care clinic.

#### **Health Care Services are limited to:**

- Physician
- Pharmacist
- Dentist
- Chiropractor
- Physician Assistant
- Nurse Practitioner
- Optometrist
- Dental Hygienist
- Nurse
- Professional Counselor
- Clinical Social Worker
- Clinical Psychologist
- Marriage and Family Therapist
- Physical Therapist

### NEIGHBORHOOD ASSISTANCE PROGRAM CONTRIBUTION NOTIFICATION FORM B (CNF-B)

July 1, 2020 - June 30, 2021

For Use by Medical Professional providing certain Health Care Services to a NAP Organization with an onsite health care clinic (SEE BACK FOR INSTRUCTIONS BEFORE COMPLETING)

Donations must be made directly to the approved NAP organization with no strings attached and without any conditions or expectation of monetary or other benefits from the NAP organization.
PART I: TO BE COMPLETED BY DONOR (TYPE OR PRINT ONLY)

Social Services.  Organization Name as listed on the Certificate o Mailing Address: (Street, City, State, Zip Code)  Date (mm/dd/yyyyy)  Name and Title of NA		Project ID # as listed on the Certificate of Approval Telephone Number (Include Area Code)
Social Services.  Organization Name as listed on the Certificate o	'Approval	
Social Services.	Approval	Project ID # as listed on the Certificate of Approval
value of the donation. I understand that if I falsify	information, I may be subject to penalties p	rescribed by the Virginia Departments of Taxation and
certify that the above health care professional h	as made the donation indicated above to this	organization and I have documentation supporting the
ART III: TO BE COMPLETED BY THE NAP O		
Date	Signature of Donor	
prescribed by the Virginia Departments of Taxation Department of Taxation and the Department of E	on and Social Services. I understand the info ducation to track tax credits issued under the	
	of compensation or reimbursement from me	edical insurance filing or from my company for the
ART II: CERTIFICATION BY MEDICAL PROFE I certify that the value of the donated service(s) w		a instructions and does not avecad the statutage
donation or when tax-related questions occur, do		err tax accountant or other tax advisor.
NOTE: Determining the effect of making a donat donation or when tax-related questions occur, do		the sole responsibility of the donor. Before making a
The donor must complete a Tax Credit Percenta		or less than 65 percent of the value of the donation.
Percent of Tax Credit Offered:	The maximum allowable tax credit equals	65%.
The Services Contribution Data Sheet must be s	ubmitted as supporting documentation.	
The value of donated services cannot exceed the	elesser of the reasonable cost for similar ser	rvices from other providers or \$125 per hour.
8. Value of Donated Services:	The minimum donation value must be at l	least \$616.
donation requirement of \$616 must be met for ea	on six-month period.	
A separate form must be completed for donation	s made between July 1 and December 31 or	
7. Date(s) of Donated Health Care Services:	Last Donation Date: (mm/dd/yyyy)  If multiple dates of services are donated,	enter the first and last date of donation.
	First Donation Date: (mm/dd/yyyy)	_
6. Services Donated at:	ClinicOfficeOth	ner ther, please specify where services were donated.
5. Type of Medical Professional:	Refer to the instructions on the back of th	
Telephone Number With Area Code:		
Mailing Address: City, State, Zip:		
Street:		
<ol> <li>Name of Donor: (Provide the legal name of the donor associated with the Tax ID #)</li> </ol>		
	Mr. Ms. Mrs.	Dr. (check one)
1. Tax ID #: (Provide only one SSN)	SSN:	

## **Services Contribution Data Sheet**

The donor must complete the Services Contribution Data Sheet for donated all donates service types. There is a different form depending on the type of services donated.

Commonwealth of Virginia Department of Social Services

## Neighborhood Assistance Program Services Contribution Data Sheet (To be completed and submitted with the CNF-B or CNF-H)

To Be Used For Donated Medical Professional & Mediation Services
(Use Additional Sheet of Paper if Necessary)

NAME OF DONOR:	
ADDRESS:	
TYPE OF SERVICE PROVIDED:	
NAME OF NAP ORGANIZATION:	

	DATE	HOURLY RATE	TOTAL HOURS	TOTAL VALUE
JOB TITLE	(List each date separately)	(excludes fringes)	WORKED	(Rate x Hours)

NOTE: Other formats providing the same information will be accepted. Sign and attach this form to the CNF or other format and return to the NAP Organization.

CERTIFICATION BY MEDICAL PROFESSIONAL: I certify that the value of the donated service(s) was determined by the standards stated in the instructions and does not exceed the statutory maximum. I also certify I will not receive any type of compensation or reimbursement from insurance filing or from my company for the donated service(s) nor will my company receive any compensation. I understand that if I falsify information, I may be subject to penalties prescribed by the Virginia Departments of Taxation and Social Services.

Date

Signature of Donor

## Professional Services — C

### CONTRIBUTION NOTIFICATION FORM C (CNF-C)

To be used for all donations of Professional Services for the period July 1, 2020 - June 30, 2021 (SEE BACK FOR INSTRUCTIONS BEFORE COMPLETING)

#### Professional Services are limited to:

- Accounting
- **Actuarial Services**
- Architecture
- **Land Surveying**
- Law
- **Dentistry**
- Medicine
- **Optometry**
- **Pharmacy**
- **Professional Engineer**
- Veterinarian
- The donor must complete the Services Contribution Data Sheet for donated business staff time for professional & contracting services.

PARTI: TO BE COMPLETED BY DONOR [TYPE or P	
	A Sole Proprietor must use SSN 6. A Sole Proprietor must file IRS Schedule C or F for a
1. Tax ID #: (Provide only one SSN or S/N #)	businoss
2. Name of Donating Business: (Provide the legal	l <b>–</b>
name of the business associated with the Tax ID 4)	Mr. Ms. Mrs. Dr. (check one)
Contact Person: (Full Name)	_
	_
Street:	
4. Mailing Address: City, State, Zip:	-
5. Telephone Number With Area Code:	<del>  -</del>
<ol> <li>Business Type: (Refer to the instructions on the back of the form)</li> </ol>	
	CorporationS-CorpLLCLPLLPPLCPLLC
	-
	PCPAPartnershipSole Proprietor
7. Business Structure:	(Sole Proprietor must file IRS Schedule C or F)
8. Type of Professional Services:	Refer to the instructions on the back of the form.
	First Donation Date: (mm/8d/yyyy)
	Lest Baseline Bern (marifold)
9. Date of Donation:	Lest Donation Desc: (mm/dd/yyyy)  If multiple dates of services are provided, enter the first and last date of donation.
	\$
10. Value of Donation:	S The minimum donation value must be at least \$616.
10. Value of Donation: For professional services donated by the proprietor or a	\$
Value of Donation:     For professional services donated by the proprietor or a services from other providers or \$125 per hour.	\$
10. Value of Donation: For professional services donated by the proprietor or a services from other providers or \$125 per hour. For services donated by a salianed employee of the business.	\$
Value of Donation:     For professional services donated by the proprietor or a services from other providers or \$125 per hour.	\$
10. Value of Donation: For professional services donated by the proprietor or a services from other providers or \$129 per hour. For services donated by a salaried employee of the busin while rendering the service.  11. Percent of Tax Credit Offered:	\$
10. Value of Donation: For professional services donated by the proprietor or a services from other providers or \$129 per hour. For services donated by a salaried employee of the busin while rendering the service.  11. Percent of Tax Credit Offered: The donar must complete a Tax Credit Percentage Agree.	\$
10. Value of Donation: For professional services donated by the proprietor or a services from other providers or \$125 per hour. For services donated by a salaried employee of the busis while rendering the service.  11. Percent of Tax Credit Offered: The donor must complete a Tax Gredit Percentage Agre NOTE: Determining the effect of making a donation for	S The minimum donation value must be at least \$616. partner or member, the value shall not exceed the feeser of the reasonable cost for similar iness, the value is the salary (excludes fringe benefits) that such employee was actually paid %
10. Value of Donation: For professional services donated by the proprietor or a services from other providers or \$125 per hour. For services donated by a salaried employee of the busin while rendering the service.  11. Percent of Tax Credit Offered: The donor must complete a Tax Credit Percentage Agre NOTE: Determining the effect of making a donation for a when tax-sellated newstres open, dones as	\$
10. Value of Donation: For professional services donated by the proprietor or a services from other providers or \$125 per hour. For services donated by a salaried employee of the business and the service.  11. Percent of Yax Credit Offered: The denor must complete a Tax Credit Percentage Agre NOTE: Determining the effect of making a donation for donation or when two valued of making a donation for the provider of the service.  PART II: CERTIFICATION BY DONOR	S
10. Value of Donation: For professional services donated by the proprietor or a services from other providers or \$125 per hour. For services donated by a salaried employee of the busin white rendering the service.  11. Percent of Tax Credit Offered: The donar must complete a Tax Credit Percentage Agre NOTE: Determining the effect of making a donation for identification or when tax related diseases acres, donated the PART III: CERTIFICATION BY TORKING AGENTS.  Tearthy that the above information is accusite and described as the time above.	\$
10. Value of Donation: For professional services donated by the proprietor or a services from other providers or \$125 per hour. For services donated by a salaried employee of the basis while rendering the service.  11. Percent of Tax Credit Offered: The donor must complete a Tax Credit Percentage Agren NOTE: Determining the effect of making a donation for donation or when two selections by DONOR.  PART II: CERTIFICATION BY DONOR.  1 certify that the above information is accurate and described below. I also certify that the isade value of the donated before.	S
10. Value of Donation: For professional services donated by the proprietor or a services from other providers or \$125 per hour. For services donated by a salaried employee of the businelia employee of the donation or set on the effect of making a donation for the donation or when two entated questions occur, donated and PARE II. CERTIFICATION BY DONOR.  Learnly that the above immension is accurate and described below. I also certify that the listed value of the donated to penaltics princerized by the Virginia Department by Virginia Department of Tavasion and the Department by Virginia Department of Tavasion and the Department.	The minimum donation value must be at least \$616.  partner or member, the value shall not exceed the leaser of the reasonable cost for sentiar insis, the value is the salary (excludes fringe benefits) that such employee was actually paid  ———————————————————————————————————
10. Value of Donation: For professional services donated by the proprietor or a services from other providers or \$125 per hour. For services donated by a salished employee of the businest by the proprietor of the business of the proprietor of the business of the proprietor of the Credit Offices.  11. Percent of Tax Credit Offices.  12. Percent of Tax Credit Offices.  13. Percent of Tax Credit Offices.  14. Percentage Agree NOTE: Determining the effect of making a donation for donation or when two enlated emergency donates are propertied in the service of the properties and described below. I also certify that the isseed value of the dor subject to penalties prescribed by the Virginia Department the Virginia Department of Taxation and the Department by the Jinginia department and natural this form to the NAP organization.	S
10. Value of Donation: For professional services donated by the proprietor or a services from other providers or \$125 per hour. For services donated by a salaried employee of the businelia employee of the donation or set on the effect of making a donation for the donation or when two entated questions occur, donated and PARE II. CERTIFICATION BY DONOR.  Learnly that the above immension is accurate and described below. I also certify that the listed value of the donated to penaltics princerized by the Virginia Department by Virginia Department of Tavasion and the Department by Virginia Department of Tavasion and the Department.	The minimum donation value must be at least \$616.  partner or member, the value shall not exceed the leaser of the reasonable cost for sentiar insis, the value is the salary (excludes fringe benefits) that such employee was actually paid  ———————————————————————————————————
10. Value of Donation: For professional services donated by the proprietor or a services from other providers or \$125 per hour. For services donated by a salisted employee of the business rendering the service.  11. Percent of Tax Credit Offered: The donar must complete a Tax Gradit Percentage Agre NOTE: Determining the effect of making a donation for identification to when becomisted equations open, donated to whether the service and PART II: CERTIFICATION BY DONDIT  I certify that the above information is accusate and described below. I also certify that the sized value of the described by the Virginia Department the Virginia Department of Taxation and the Department sign, date, and neum this form to the NAP organization is Social Services.	The minimum donation value must be at least \$616.  partner or member, the value shall not exceed the lesser of the reasonable cost for similar  mass, the value is the salary (excludes fringe benefits) that such employee was actually paid  ————————————————————————————————————
10. Value of Donation: For professional services donated by the proprietor or a services from other providers or \$125 per hour. For services donated by a salaried employee of the busin while randering the service.  11. Percent of Tax Credit Offered: The donar must complete a Tax Credit Percentage Agre NOTE: Determining the effect of making a donation for identifying the service of the service and PART II: CERTIFICATION BY DONOR I certify that the above information is accurate and described below. Lake certify that the laked value of the donated the service of the servi	S
10. Value of Donation: For professional services donated by the proprietor or a services from other providers or \$125 per hour. For services donated by a satisfied employee of the basis while rendering the service.  11. Percent of Tax Credit Offered: The donor must complete a Tax Credit Percentage Agren NOTE: Determining the effect of making a donation for donation or when becomised a masterial proper donates a PARI II: CERTIFICATION BY DONOR.  1 certally that the above information is accurate and describited below. I also certify that the isade value of the donated to penalties generated by the Virginia Department by Virginia Department of Taxation and the Department of Paris Virginia Separation is Social Services.  Date.  9.  PARI III: TO BE COMPLETED BY THE NAP ORGAL Tearly that the above business has made the donated.	The minimum donation value must be at least \$616.  partner or member, the value shall not exceed the leaser of the reasonable cost for similar ness, the value is the salary (excludes fringe benefits) that such employee was actually paid  ———————————————————————————————————
10. Value of Donation: For professional services donated by the proprietor or a services from other providers or \$125 per hour. For services donated by a satisfied employee of the basis while rendering the service.  11. Percent of Tax Credit Offered: The donor must complete a Tax Credit Percentage Agre NOTE: Determining the effect of making a donation for donation or when two valued describes are when two values are PART II: CERTIFICATION BY DONOR  Tearry that the above information is accurate and described below. I also certify that the isset when of the donation to practice to practice properties for subject to penalties greatered by the Virginia Department of Social Bervices.  Date:  PART III: 10 BE COMPLETED BY THE NAP ORGANICAL CONTAGE TO THE ABOVE CHARLES OF THE ABOVE CONTAGE TO THE ABOVE	The minimum donation value must be at least \$616.  partner or member, the value shall not exceed the leaser of the reasonable cost for sentier make, the value is the salary (excludes fringe benefits) that such employee was actually paid  ———————————————————————————————————
10. Value of Donation: For professional services donated by the proprietor or a services from other providers or \$125 per hour. For services donated by a salaried employee of the businelia employee of the donation or when two estated questions occur donates at PART II. CERTIFICATION BY DONOR.  For the salary employee of the Virginia Department employee of the donation donated to penalties proceed by the Virginia Department by Virginia Department of Passation and the Department of Passation and Lindon Employee of the Department of Department of Department of Department of Science of the Department of D	The minimum donation value must be at least \$616.  partner or member, the value shall not exceed the leaser of the reasonable cost for sentiar make, the value is the salary (excludes fringe benefits) that such employee was actually paid  — %  The minimum allowable tax credit equals 65%, sentent of the value of the donation, tax credits on a donation tax credit so has tax 65 percent of the value of the donation, tax credits on a donation tax detach from their tax accounted or other tax actually a concursated to seek advice from their tax accounted or other tax actually.  This is a donation of professional services made to the Neighborhood Assistance Organization ration does not exceed statutory limits. I understand that if I faisity information, I may be into different to track tax credit is issued under the Neighborhood Assistance Tax Act. Please for completion. A tax credit certificate will be mailed to you from the Virginia Department of inclusive of Businessa Designee.  MIZATION (TYPE or PRINT ONLY)  In indicated above to this organization and I have documentation supporting the value of the yellow to penaltics prescribed by the Virginia Department of Tax attorn and Social.
10. Value of Donation: For professional services donated by the proprietor or a services from other providers or \$125 per hour. For services donated by a satisfied employee of the basis while rendering the service.  11. Percent of Tax Credit Offered: The donor must complete a Tax Credit Percentage Agre NOTE: Determining the effect of making a donation for donation or when two valued describes are when two values are PART II: CERTIFICATION BY DONOR  Tearry that the above information is accurate and described below. I also certify that the isset when of the donation to practice to practice properties for subject to penalties greatered by the Virginia Department of Social Bervices.  Date:  PART III: 10 BE COMPLETED BY THE NAP ORGANICAL CONTAGE TO THE ABOVE CHARLES OF THE ABOVE CONTAGE TO THE ABOVE	The minimum donation value must be at least \$616.  partner or member, the value shall not exceed the leaser of the reasonable cost for sension mosts, the value is the salary (excludes fringe benefits) that such employee was actually paid  — %  The minimum allowable has credit equals 65%.  sement form if accepting has credit for less than 65 percent of the value of the donation. Has credits on a donation task shall be the salar espensibility of the donar. Before making a executation to seek advice from their tax accountant or other tax actions.  This is a donation of professional services made to the Neighborhood Assistance Organization ration does not exceed statutory limits. I understand that if I falsify information, I may be with of Taxation and Social Services. I understand that if I falsify information, I may be with of Taxation and Social Services. I understand that if I falsify information is shared with of Education to track tax credit certificate will be mailed to you from the Virginia Department of incosture of Businessa Designer.  MIZATION (TYPE or PRINT ONLY)  In indicated above to this organization and I have documentation supporting the value of the year business and shows to this organization and T have documentation supporting the value of the year business of the subject to penaltics prescribed by the Virginia Department of Taxation and Social
10. Value of Donation: For professional services donated by the proprietor or a services from other providers or \$125 per hour. For services donated by a salaried employee of the businelia employee of the donation or when two estated questions occur donates at PART II. CERTIFICATION BY DONOR.  For the salary employee of the Virginia Department employee of the donation donated to penalties proceed by the Virginia Department by Virginia Department of Passation and the Department of Passation and Lindon Employee of the Department of Department of Department of Department of Science of the Department of D	The minimum donation value must be at least \$616.  partner or member, the value shall not exceed the leaser of the reasonable cost for similar ness, the value is the salary (excludes fringe benefits) that such employee was actually paid  ———————————————————————————————————

# Contracting Services — CNF-D

- The business firm must be licensed by the Commonwealth of Virginia as a contractor.
- The donation must be specifically for the development, construction, renovation, or repair of homes of impoverished people or buildings used by an approved NAP organization.
- The donor must complete the Services
   Contribution Data Sheet for donated business staff time for professional & contracting services

Densions must be made **directly** to the approved NAP organization with so strings attached and without any conditions or supectation of monetary or other benefits from the NAP organization. Discounted property, partial densions or bergain sales are not allowable for NAP tax credits.

Tix ID #: (Provide only one SSN or EW #)	EIN: SSN: A Sole Proprietor must use SSN V. A Sole Proprietor must lie IRS Schedule C or F for a business.
Name of Donating Business: (Provide the legal name of the business associated with the Tax (D 4)	Must be learned by the Commonwealth of Virginia as a contractor
	Mr Ms Mrs. (check one)
3. Contact Person: (Full Name)	_
Street	_
4. Mailing Address: City, State, Zip:	_
5. Telephone Number With Area Code:	_
6. Business Type: (Must be a Sceneed contractor)	
	_Corposition _S-Corp _LLC _LP _LLP _PLC _PLLC
7. Business Structure:	_PC _PAPartnesitripSole Proprietor (Sole Proprietor must file IRS Schedule C or F)
8. Type of Contracting Services	Contracting services provided by a licensed contractor. Parky to the instructions on the back of the form.
	First Donation Date: (mm/dd/yyyy)
9. Date of Donation:	Last Donation Date: (mm/dd/yyyy) If maliple dates of services are denated, order the first and last date of donation.
Mit Made of Physical Co.	\$
	The minimum donation value must be at least \$816. artner or member, the value shall not exceed the leaser of the reasonable cost for similar.
services from other providers or \$50 per hour.  For services donated by a salaried employee of the busi- paid white rendering the service.	ness, the value is the sallery (cocludes frings benefits) that such employee was actually
** P	- %
<ol> <li>Percent of Tax Credit Offered:</li> <li>The donor must complete a Tax Credit Percentage Agre</li> </ol>	The maximum allowable has credit equals 65%. ement form if accepting tax credits for loss than 65 percent of the value of the donation.
donation or when tax-related ourstions occur, donors as	se credits on a donor's ser liability is the sole responsibility of the donor. Before making a s propurated to seek advice from their sex accountant or other sex advisor.
PARTIE CERTIFICATION BY DONOR	
certify that the above information is accurate and describes selow. I also certify that the listed value of the describe does	a donation of contracting services made to the Neighborhood Assistance Organization listed and exceed statutory limits. I understand that if I felally information, I may be subject to penaltie
prescribed by the Virginia Departments of Taustion and Soci	al Services. I understand the information listed above is shared with the Virginia Department of a listuard under the Neighborhood Assistance Tax Act. Please sign, date, and return this form to
the NAP organization for completion. A tax credit certificate	will be mailed to you from the Virginia Department of Social Services.
Nate	Signature of Business Designate
PART III: TO BE COMPLETED BY THE NAP ORGANIJ	
	indicated above to this organization and I have documentation supporting the value of the be subject to penalties prescribed by the Veginia Departments of Taxation and Social
Organization Name as listed on the Certificate of Appro	
Mailing Address: (Street, City, State, Zip Code)	Telephone Number (Include Area Code)
Date (marketings) Name and Title of NATI Park	

## Pharmaceutical, Mediation or Physician Specialist Services - CNF-H

NEIGHBORHOOD ASSISTANCE PROGRAM CONTRIBUTION NOTIFICATION FORM - H (CNF-H)

July 1, 2020 - June 30, 2021

Virginia Department of Social Services

To be used by a Pharmaoist providing pharmaceutical services to a 501(c) (3) clinic at the direction of an approved organization. Mediafor providing services at the direction of an approved organization that provides court referred mediation services. Physician Specialist donating specialty medical services to patients who are referred from an approved organization whose spic

#### A Pharmacist may be eligible to receive tax credits for donating services to 501 (c) (3) non-profit organizations at the direction of an approved NAP organization.

- A Mediator certified by the Judicial Council of Virginia may be eligible to receive tax credits for donating services at the direction of an approved neighborhood organization that provides court-referred mediation services.
- A Physician Specialist who donates specialty medical services to a patient referred from an approved neighborhood organization whose sole purpose is to provide specialty medical referral services to patients of participating clinics or federally qualified health centers.
- A separate services contribution data sheet must be completed for each donor.

purpose is providing specialty medical refer	mail services. (Review the instructions on the back of the form before completing)	
PARTI: TO BE COMPLETED BY THE DONOR [TYPE or PRINT ONLY]		
1. Tax ID # (Provide only one SSN #):	SSN:	
<ol> <li>Name of Donor (Provide the legal name of the donor associated with the Tax ID θ):</li> </ol>	Mr Mrs Dr. (check one)	
Street:	_	
3. Mailing Address: City, State, Zip:	<u> </u>	
4. Telephone Number With Area Code:	_	
5. Type of Professional:	Refer to the instructions on the back of the form.	
6. Dato(s) of Donated Services:	First Denation Date: (mm\dd\yyyy)  Last Denation Date: (mm\dd\yyyy)  It mailto denation of serious are donated, order the first and last date of donation.	
	ns made between July 1 and December 31 or between January 1 and June 30. The minimum	
7. Value of donated services:	S	
The value of donated services cannot exceed the The Services Contribution Data Shoot must be:	is leaser of the reasonable cost for similar services from other providers or \$125 per hour.	
8. Percent of Tax Credit Ofered:	The maximum allowable tax credit oquals 65%.	
The donor must complete a fast Credit l'arcentage Agreement form if accepting fast credits for less than 65 percent of the value of the donor for the control of the contro		
donation or when tax-related ourstions occur. d	tion for tire credite on a donor's tex liefality is the sole responsibility of the donor. Before making a orion are encounted to seek addition from their bar accountant or other tire advisor.	
PARTIE CERTIFICATION BY PHARMACIST		
I costly that the value of the denied service(s) was determined by the standards what in the instructions and does not second the statutory meaning. It also certify I will not receive any type of compensation or reinfluenteement for the denied service(s). I understand the information listed above is shared with the Vrignia Department of Taxation and the Department of Education to track tax credits issued under the Neighborhood. Assistance Tax Act. Please sigh, dies, and return this form to the NAP organization for completion. A tax credit contribute will be mainted to you from the Virgnia Department of Social Services.		
Date: Signature of Donor		
154 II TO BE COMPLETED BY THE NAP OF	CANIZATION (TYPE OR PRINT ONLY)	

002-27-0006-02-eng Revised \$120

Name and Tide of NAP Designed

Neighborhood Assistance Program

- The forms were created in a FILLABLE Word format. Open the document in Word and click on <u>Save As</u> to save the document to your computer.
- There are detailed instructions on the back of each Contribution Notification Form (CNF).
- The NAP organization receives a new Project ID (Application ID)each year.
  - The project (application) ID ends in <u>20</u> for the July 1, 2020– June 30, 2021 program period.
- The name listed on the CNF must match the name listed on the supporting documentation.

- A separate CNF form is required for each type of donation and each form must meet the minimum donation value.
- A separate CNF-E is required for each six-month period for donations made by an individual or trust. (July 1 December 31) or (January 1 June 30).
- A separate CNF-B or CNF-H is required for each six-month period for donations of health care services, pharmaceutical services, mediation services or physician specialist services. (July 1 December 31) or (January 1 June 30).

- The donor completes Part I and II of the CNF and returns the form to the NAP organization to review.
- The designee at the NAP organization reviews Part I and II; completes and signs Part III of the CNF.
  - Ensures that all forms requiring a signature have been signed and dated.
  - Ensures that the writing on all forms is clear and legible.
  - Ensures all the supporting documentation is included.

# Tips for Submitting CNFs

 The NAP organization enters the donation online and uploads the CNF and supporting documentation.

The CNF Reference Sheet gives details of the required documentation.

4.

	Contribution Notifical Reference	
FORM	TYPE OF DONATION	DOCUMENTATION REQUIRED TO BE SUBMITTED WITH THE ORIGINAL CNF
Tax Credit Percentage Agreement Form	All donations types	→ Tax Credit Percentage Agreement form if the donor is accepting tax credits for less than 65 percent of the value of the donation.
CNF-A	Monetary Business name listed on the check must match the name listed on the CNF, and the check must be payable to the NAP organization.	<ul> <li>A copy of the check.</li> <li>A copy of a recigit to demonstrate a credit eard charge and the credit eard authorization form, if applicable.</li> <li>Payroll transaction records.</li> </ul>
Business Donation	Sta ck	A copy of a letter or statement from the brokerage firm or bank listing the name of the donor, type of stock, number of shares, for value, the name of the NAP organization and date of transfer.
Sole Proprietor must use SSN #		Note: The value of stock is the fair market value (the number of shares times the average of the high and low prices, or the mean price per share) on the date of transfer to the NAP organization.
	Motor Vchicle donated by a dealership The contribution amount is based on IRS regulations for donated inventory (actual business cost).	→ A copy of the dealer invoice listing actual business cost. → A copy of the Bill of Sale showing the donation was made to the NAP organization. → Certification of Donation Value Form must be completed by the business verifying the value is the actual business cost. → A copy of the title showing the transfer to the NAP organization after the vehicles has been registered with the Department of Motor Vehicles (DMV).
	Motor Vchicle donated by another company to be used by the NAP organization.  If the vehicle has been fully expensed depectated, the contribution value is zero (30) and not eligible for NAP tax credits. If partially expensed, the remaining value is used as the donation amount.	<ul> <li>→ A copy of the title or registration showing the vehicle was owner by the donor business.</li> <li>→ A copy of the title showing the transfer to the NAP organization after the vehicle has been registered with the DMV.</li> <li>→ Certification of Donation Value Form must be completed by the business verifying the value is the actual/remaining business cost</li> </ul>
	Other Merchandise/Goods to be used by the NAP organization (Excludes whiteles are above references for donated whiteles) (Inngible Rems)  If the item has been fully expensed depreciated, the contribution value is zero (50) and not eligible for NAP tax credits. If partially expensed, the remaining	→ A copy of an invoice or a written statement on company letterhead from the donating business listing each item donated, the value of each item based on IRS guidelines for donated inventory (actual business cost), and the date the donation occurred. → Contification of Donation Value Form must be completed by the business wrifiging the value is the actual/remaining business cost.
	value is used as the donation amount.  Other Merchandiss/Goods to be sold, auctioned or raffled (Excluded vehicles – are above references for donated vehicles)  If the item has been fully expensed/depreciated, the contribution value is zero (30) and not eligible for NAP too residies. If partially expensed, the value is the leaser of remaining business cost or the proceeds received by the upgroved organization.  The date proceeds are received must be used as the	→ A copy of an invoice or a written statement on company letterhead from the donating business listing each item donated; the value of each item based on IRS guidelines for donated inventory (actual business cost); and the date the donation occurred. → Certification of Donation Value Form must be completed by the business verifying the value is the actual/remaining business cost of Certification of Proceeds Received Form must be completed by the upgroved NAP organization verifying the amount of process received.
	date of donation. Real Estate	<ul> <li>→ A copy of a current appraisal of the property by a licensed appraiser (within the past six months).</li> <li>→ A copy of the recorded Deed of Transfer showing the date of donation to the NAP organization.</li> </ul>
	Rent Lease Facility of the Organization's Facility	A copy of the Rent Lease agreement between the property owner and the NAP organization, listing the donation dates and monthly central rate by square footage based on comparable rate of similar agaze.

Note: The donation must be for a minimum of six months:

#### Reference Sheet

FORM	TYPE OF DONATION	DOOLS CONTRACT DESCRIPTION TO BE STORY
	TYPE OF DONATION	DOCUMENTATION REQUIRED TO BE SUBMITTED WITH THE ORIGINAL CNF
CNF-B	Health Care Professionals providing qualifying health care services for a NAP approved clinic  Does your organization operate on outsite Health  Care Clinic?  If YES - Complete CNF-B  If NO - DO NOT USE CNF-B  Refer to the instructions on the back of the CNF-B and  Donor Fact Sheet for guidelines on qualifying health  care professional services.	<ul> <li>→ A copy of the Services Contribution Data Sheet for Medical Professional Services or a spreadsheet listing the name of the individual providing the service, type of service provided, job title, dates of donation, howly rate, total hours worked, and total value for services.</li> <li>→ The Contification by Medical Professional on the Services Contribution Data Sheet must be signed by the donor and attached to each spreadsheet.</li> <li>Note: A separate form must be completed for donations made between July 1 and December 31 or between January 1 and June 30. The minimum donation requirement of \$616 must be met for each six-month period.</li> </ul>
CNF-H	Pharmacist Pharmacist Providing qualifying pharmacoutical services to a \$01(e) (3) free clinic at the direction of a NAP organization. Physician Specialist Providing specially medical services to patients who are referred from a NAP organization whose sole purpose is providing specially medical referral services to patients of patients of services are patients of patients qualified health content regardless of where the specially medical services are delivered.  Mediator Providing services at the direction of a NAP organization that provides court referred mediation services.  Refer to the instructions on the back of the CNF-II and Denor Fact Sheet for guidelines on qualifying pharmacoutical, physician specialist, or mediation services.	<ul> <li>→ A copy of the Services Contribution Data Sheet for Pharmacoutical Services or Physician Specialist Services or a specialist Services or a specialist Services or a specialist Services or a specialist Services, as an experiment of the individual providing the service, name, address and telephone number of the clinic where services were provided, datas of donastion, housily rate, total hous worked, and total value for services.</li> <li>→ A copy of the Services Contribution Data Sheet for Mediation Services or special sheet lutting the name of the individual providing the service, type of service provided, job title, datas of donastion, housily rate, total hours worked, and total value for services.</li> <li>→ The Certification on the Services Contribution Data Sheet must be signed by the donor and attached to each spreadsheet.</li> <li>Note: A separate form must be completed for donastions made between July 1 and December 31 or between January 1 and June 30. The minimum donastion requirement of \$616 must be met for each six-month period.</li> </ul>
CNEC	Professional Services	→ A copy of the Services Contribution Data Sheet for Professional
	Refer to the instructions on the back of the CNF-C and Denor Fact Sheet for guidelines on qualifying professional services.	Services or specadahect listing the business name, contact person, job title of the individual providing the service, type of service provided, dates of donation, hourly rate, total hours worked and total value for services.  The Certification by Business Donor on the Services Contribution Data Sheet must be signed by the donor and attached to each apreadahect.
CNF-D	Contracting Services	→ A copy of the Services Contribution Data Sheet for Contracting
	Refer to the instructions on the back of the CNF-D and Donor Fact Sheet for guidelines on qualifying contracting services.	Services or spreadsheet listing the business name, contact genor, job title of the individual groviding the service, type of service provided, dates of donation, bourly rate, total hours worked and total value for services.  The Certification by Business Donor on the Services Contribution Data Sheet must be signed by the donor and attached to each spreadsheet.

### **Common Mistakes**

- No supporting documentation attached to the online entry.
- The donor's name does not match the supporting documentation.
- The donation is from the executive director and he/she also signed as the NAP designee.
- A credit card receipt is attached that has no identifying information.
  - A Credit Card Authorization form must be submitted with a copy of the receipt.

### **Common Mistakes**

- The donor or the NAP organization designee did not sign the CNF.
- The organization reduced the value of the donation listed on the CNF (donor form) to offer the donor a larger tax credit percentage.
  - Reduce the tax credit percentage not the value of the donation.
    - ✓ The donor must complete the Tax Credit Percentage Agreement form.
- The donor has agreed to accept a tax credit for a reduced percentage and the Tax Credit Percentage Agreement form was not submitted with the CNF.

## **Common Mistakes**

- The donation was made by using the non-profits (third party) credit processing company such as PayPal/Blackbaud Merchants/Network for Good etc., and the administrative fee was not deducted from the donation value listed on the CNF.
  - The administrative fees must be deducted.
  - The NAP organization offers tax credits based on the donation value the organization receives.
    - ✓ The minimum donation value must be met after deducting the administrative fees for the donor to qualify for NAP tax credits.
- A check copy is sent after the stock/marketable securities is sold by the NAP organization as supporting documentation for a stock transaction.
  - A copy of a letter from the brokerage firm is required for this type of transaction; not a copy of the check.
    - ✓ The letter must include: the donor's name, type of stock, number of shares, the value, the name of the NAP organization and date of transfer.

# Questions?



### If you have questions, call or email the NAP office before mailing CNFs

- Jessica Jones (804) 726-7920
- Wanda Stevenson (804) 726-7924
- Email address: <a href="mailto:nap@dss.virginia.gov">nap@dss.virginia.gov</a>
  wanda.stevenson@dss.virginia.gov
  <a href="mailto:jessica.jones@dss.virginia.gov">jessica.jones@dss.virginia.gov</a>
- The Code of Virginia Sections related to NAP as well as the NAP Regulations can be found at <a href="http://leg1.state.va.us/">http://leg1.state.va.us/</a>

Code of Virginia	§§ 58.1-439.18-24
<b>Administrative Code</b>	22VAC40-41